

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**FOURTH SUPPLEMENTAL DECLARATION OF ELIZABETH HARVEY IN
SUPPORT OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (I)
AUTHORIZING THE RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP
AS TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER, EFFECTIVE
AS OF JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Elizabeth Harvey, hereby declare under penalty of perjury, pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure as follows:

1. I am a Partner of EY LLP.² I submit this fourth supplemental declaration (this “Fourth Supplemental Declaration”) on behalf of EY LLP in further support of *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* [Docket No. 1404] (the “Application”). This Fourth Supplemental Declaration supplements the disclosures set forth in my original declaration that was filed with this Court on November 18, 2022 [Docket No. 1404, Ex. B], my first supplemental declaration

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Capitalized terms used herein but not otherwise defined shall have the meanings set forth in the Application or the Previous Declarations.

that was filed with this Court on January 13, 2023 [Docket No. 1861], my second supplemental declaration that was filed with this Court on February 6, 2023 [Docket No. 1993], and my third supplemental declaration that was filed with this Court on May 26, 2023 [Docket No. 2722] (together, the “Previous Declarations”).

2. The facts set forth in this Fourth Supplemental Declaration are based upon information and belief and inquiry.

3. A professional who was recently added to the EY LLP team providing services to the Debtors in these chapter 11 cases holds 0.172110 Ethereum, 159.612914 MATIC, and 97.3635549 ADA in an account with one of the Debtors. According to www.paybis.com, as of July 14, 2023, 0.172110 Ethereum is worth approximately USD \$343.98, 159.612914 MATIC is worth approximately USD \$135.63, and 97.3635549 ADA is worth approximately USD \$33.94. EY LLP understands that the employee at issue will not submit a proof of claim in these chapter 11 cases concerning the 0.172110 Ethereum, 159.612914 MATIC, and 97.3635549 ADA. As such, I do not believe that the employee’s relationship with the Debtors precludes EY LLP from meeting the disinterestedness standard under the Bankruptcy Code.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: July 17, 2023

/s/ Elizabeth Harvey
ELIZABETH HARVEY, PARTNER
Ernst & Young LLP